

DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No.

2286

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Agency

DEPARTMENT OF ASSESSMENTS AND TAXATION

Division/Unit

Real Property – Local Assessment Offices

Description

Retention

Supersedes Schedule No. 1183

1. Assessment Rolls

Produced annually showing property account information as of July 1 including: election district, account number, legal description, owner, deed reference, and full cash value.

Before tax year 1982-83:

Retain original hard copy assessment rolls in respective offices as inquiry demands and space permits or offer to Hall of Records. If Hall of Records does not accept, and the rolls have been copied to microfilm, then destroy. If not on microfilm ask permission from Hall of Records to destroy.

Tax Years 1982-83 Through 1999-2000:

Microfiche copies of roll will be centrally delivered to the County Assessment Offices and Hall of Records. County Assessment Offices should permanently retain their copies.

Tax Year 2000-2001 and beyond:

Three (3) copies of assessment roll will be produced on compact disk by SDAT IT Division. IT will deliver copy to Hall of Records, one copy to the local assessment office and retain one copy for installation of the current assessment roll on local public access computers. Local assessment offices should retain their assessment roll CD permanently.

Approved by Department, Agency, or Division Representative

Date:

March 28, 2003

Signature:

Joseph F. Wagner, Jr.

Type Name:

Joseph F. Wagner, Jr.

Title:

Real Property Area Supervisor

Schedule Authorized by State Archivist

Date:

JUN 24 2003

Signature:

Edward C. Saperstein

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<p>2. <u>Tax Maps (Property Maps)</u> Property maps are created, maintained and supplied to local Assessment Offices by the Maryland Office of Planning.</p> <p>3. <u>Sub-division Plats</u> These show property boundary descriptions. Local Assessments Offices receive copies and originals are on file with clerk of the court.</p> <p>4. <u>Application for Tax Exemption</u> Forms used to apply full or partial exemption from real property taxes is owned by blind persons, religious, charitable, educational used, disabled veterans, etc.</p> <p>5. <u>Assessment Appeal Correspondence & Forms</u> Includes all appeal (both general review and petition for review), filings and correspondence through all levels of appeal, including owners' appeal request, authorization of representation, assessors hearing notes, evidence submitted by owner and assessor (appeal forms AP1 and AP2); appeal decisions and settlement agreements.</p> <p>6. <u>General Correspondence</u> Correspondence with government officials, property owners, individuals, organizations and other agencies concerning the business of the assessment office. Included are reports, publications and statistical tables used in daily business, but considered a "non-record."</p> <p>7. <u>Assessment Change Report</u> Used for assessment changes in conjunction with the Office of the Comptroller reports for reconciliation of assessable base.</p> <p>8. <u>Application for Tax Credit (other than Homeowners' and Renters')</u> These include Enterprise Zones, Conservation Easements, Medical Necessity Credits and other state and local tax credits.</p> <p>9. <u>Agricultural Transfer Tax Statement and Declaration of Intent</u> Computation sheet for payment of agricultural transfer tax and Declaration of Intent to continue agricultural activity after property transfer.</p>	<p>Copies should be retained until superseded.</p> <p>Retain five (5) years and then destroy.</p> <p>Retain until superseded, until exemption is removed, or until appeal period has lapsed; then destroy.</p> <p>Retain three (7) years, and then destroy</p> <p>Retain three (3) years, and then destroy</p> <p>Retain four (4) years, and then destroy</p> <p>Retain until superseded or until credit is removed, then destroy.</p> <p>Retain six (6) years, and then destroy.</p>

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<p>10. <u>Agricultural Use Application</u> These forms are completed by property owners requesting an agricultural use assessment.</p> <p>11. <u>Building Permits</u> This form is initiated by each jurisdictions permit office upon application by a property owner. A copy of the permit is forwarded to the local assessment office. It serves as a discovery document and contains specific information on the construction of new improved.</p>	<p>Retain until agricultural assessment is removed, and then destroy.</p> <p>Retain three (3) years, after construction has been completed or until permit is void, and then destroy.</p>